# Reimbursement of moving goods in connection with recruitment



# Moving goods and residence and work permit fees

Your manager can reimburse some of your costs in connection with your recruitment to Denmark. You must negotiate this with your manager and all practical matters are handled by your Department at the University of Copenhagen. Please note that the possibility for reimbursement might depend on your seniority. When an international recruitment takes place, the University of Copenhagen (UCPH) is at liberty to pay relocation costs as well as residence and work permit fees for the hired employee and accompanying family members, cf. the Finance Bill BV 2.11.5. However, it should be noted that the employee must pay the corresponding taxes, even though UCPH pays for the relocation of the goods. In order for moving costs and/or residence and work permit fees to be paid, an agreement must be in place with the institute that hired the international employee.

#### The practical aspect of moving

Before moving to Denmark from abroad, it is recommended to obtain three offers from different moving companies, as UCPH does not have a supply contract with a specific company. It is up to the employee, to choose which company they wish to use when moving, and whether they want to use a Danish company or a moving company from the country in which they are located. Below is a list of various providers that move goods from abroad to Denmark:

- Interexpress
- Eurosender
- Internationalflytning
- Adam

Please note that extra costs may occur, such as customs duty, registration fees, etc. (from skat.dk)

## Exemption criteria for customs duty on moving goods

The goods must have been your possession and been used by you for at minimum of 6 months.

- The goods must be used for the same purpose as at the previous place of residence.
- You must have been habitually resident in a non-EU country for a continuous period of minimum 12 months.

However, exceptions can be made if you can prove that your intention was to stay outside the EU for at least 12 months.

• The exemption does not include alcoholic beverages, tobacco products, commercial motor vehicles or equipment

for business purposes other than tools, equipment or instruments that are transportable. Portable equipment, such as tools, equipment or instruments can be exempted.

• The goods must be imported to Denmark no later than 12 months after the date on which you move to your current place of residence, and no earlier than 6 months prior. If the goods are imported before you move, a security deposit in the duty amount must be provided. The Customs Agency will release the security deposit when the criteria for the exemption have been met.

• The goods may not be lent, pledged, rented out or have the ownership transferred, either with or without payment, for the first 12 months upon arrival.

If you do not fulfill the above criteria, you must pay duty on the goods.

## Import of motor vehicles

"Used motor vehicles can be imported duty-free and VAT free as moving goods on the condition that they have been owned and used by the person for the past 6 months. A foreign registration certificate must be submitted as documentation. For the first 12 months after import, the car may not be sold, pledged or rented out.

In addition, it must be documented that the person has lived outside the EU for a continuous period of at least 12 months." SKAT.dk

This means that if the above criteria is met, you can avoid paying customs and VAT for moving e.g. your car. However, it should be noted that if you wish to import your car to Denmark, you still have to pay registration fee to transfer your car's foreign license plate and registration.

If the car has traveled less than 2.000 km, a registration fee must be paid on the purchase price, i.e., 85% of the tax value, up to DKK 197.700 and 150% on the rest of the amount (2020). If, on the other hand, the car has traveled more than 2,000 km, the tax is calculated on the basis of the market value, i.e., how much other cars of the same type are currently sold for. Registration must take place no later than 30 days after import to Denmark. Read more about the process here.

Good advice for employees before departure: Keep track of your receipts for your expensive goods, and bring them with you.

# List of storage rates (examples on approximate prices)

#### Nettolager:

- 5m2 480 DKK/per month
- 10m2 960 DKK/per month

Other sizes to choose at Nettolager

#### Shurgaard:

#### København S:

• 6m2 – 991 DKK/per month

Valby – Sydhavnen:

6m2 – 943 DKK/per month

### • 9m2 – 1257 DKK/per month

More places, sizes and offers on Shurgard's website.

#### Holger Danske - Rødovre:

- 6 m2 (approx. 40 moving boxes) 420 DKK/per month
- 10 m2 (70 DKK pr. m2) 700 DKK/per month
- 33 m2 container (a little smaller than 70 DKK pr. m2)
- 55 m2 large container (a little smaller than 70 DKK pr. m2)

See more at Holgerdanskeopbevaring.

## Pelican self-storage:

#### Kastellet:

- 5m2 1119 DKK/per month
- 10m2 2759 DKK/per month

#### Sydhavnen:

- 4m2 879 DKK/per month
- 9m2 1349 DKK/per month

#### Nordvest:

- 5m2 779 DKK/per month
- 10m2 1609 DKK/per month

You can find more places and sizes, and many offers good rates for the first one to two months at Pelicanselfstorage.